



United Nations
Global Compact

2026

**COMMUNICATION ON
PROGRESS (CoP)
QUESTIONNAIRE**

The Communication on Progress (CoP) is the primary mechanism for UN Global Compact participants to demonstrate progress made against the Ten Principles of the UN Global Compact and the UN Sustainable Development Goals (SDGs).

Since 2023, business participants of the UN Global Compact have been required to annually:

- A.** Submit an electronically signed statement from the Chief Executive Officer reaffirming continued support for the UN Global Compact, and
- B.** Complete the CoP digital questionnaire and/or upload a sustainability report.

This document provides a comprehensive set of questions included in the CoP digital questionnaire, which must be completed through the UN Global Compact participant dashboard.

VALUE OF THE CoP DIGITAL QUESTIONNAIRE

The questionnaire is designed to provide value to participants in several ways:

- Strengthen credibility and brand value by showing commitment to corporate sustainability, the Ten Principles of the UN Global Compact, and the United Nations Sustainable Development Goals (SDGs);
- Measure and demonstrate progress to stakeholders and the public on the Ten Principles of the UN Global Compact and the SDGs in a consistent and harmonized way;
- Facilitate self-evaluation, effective target-setting and continuous improvement in sustainability performance through gap analysis; and
- Benchmark progress relative to peers by taking advantage of one of the largest sources of free, public and comparable corporate sustainability data.

Access the Communication on Progress (CoP) Data Visualization Tools [here](#) to explore how UN Global Compact business participants are advancing the Ten Principles.



STRUCTURE OF THE QUESTIONNAIRE

In order to maintain its effectiveness within the constantly-evolving world of corporate sustainability reporting, the CoP questionnaire is subject to an in-depth review on an annual basis. Through this review, which prioritized enhancing the value of the questionnaire to its stakeholders while strengthening alignment with other globally-recognized reporting standards, minor revisions have been made. These changes will ensure the CoP questionnaire continues to generate valuable insights, support the development of timely programmatic offerings and enhance our participants' ability to take meaningful action in advancing the Ten Principles of the UN Global Compact.

The questionnaire is structured into five key sections. First, companies are asked to respond to two overarching questions that focus on **Successful Initiatives** and **Future Priorities** related to the Ten Principles of the UN Global Compact. The first question provides an opportunity for companies to highlight and showcase successful projects they have implemented during the reporting period. With participants' permission, these projects may be leveraged by the UN Global Compact to promote the impactful work its participants are doing to drive meaningful change. The second question focuses on future priorities, allowing the UN Global Compact to better understand its participants' goals for the coming years. This insight will enable the UN Global Compact to tailor its support through relevant programmatic offerings and its e-learning platform, the Academy. The second section, **Governance**, provides a crosscutting overview of the companies' sustainability governance structure. The remaining three sections (**Human Rights & Labour**, **Environment**, and **Anti-Corruption**) survey companies about their performance with respect to the Ten Principles of the UN Global Compact. Within each section, companies will answer questions that address processes and policies that demonstrate their commitment to progress, efforts taken to prevent negative social and environmental impact, performance indicators, and remediation and reporting mechanisms to address grievances and reflect on lessons learned.

Notably, the **Human Rights & Labour** and **Environment** sections contain additional nuance. The Human Rights & Labour section provides companies with the opportunity to select their material topics for disclosure, while the Environment section includes additional topic-specific questions that are to be answered only by business participants that consider such topics to be material.

Please note: Not all companies will be prompted to answer every question on the digital platform. This document includes all questions and response options for reference. Minor edits may apply; refer to the digital platform for the final version. For additional guidance, including question rationale and calculation methods, please consult the [Communication on Progress Guidebook](#).



GET STARTED

Once logged into the Communication on Progress digital platform, accessible via the [participants' UN Global Compact dashboard](#), participants are required to submit an acknowledgment of the CEO Statement of Continued Support.

The CEO Statement of Continued Support is a public declaration of the company's ongoing commitment to the Ten Principles of the UN Global Compact at the highest level. To submit the CoP, participants are required to confirm this commitment by having the Chief Executive Officer (CEO) or an authorized representative electronically sign the [standardized template](#).

For the CEO Statement of Continued Support, the following information will be required:

- Name of the CEO or highest-level executive
- Full title of the CEO or highest-level executive
- Company name
- Confirmation of whether the submitter is the CEO or highest-level executive, or has received authorization to sign on their behalf
- Name of the participant contact signing on behalf of the CEO or highest-level executive, if applicable





Once the CEO Statement of Continued Support section is completed, participants will be required to fill out the **Communication on Progress Introduction** section, which includes the following three questions (R1-R3):

R1. How will you complete the Communication on Progress (CoP) reporting requirement?

(Select one)

Complete the digital questionnaire with the option to also add a sustainability report (**Recommended**)

Only upload a sustainability report

R2. What is the time period covered by your Communication on Progress? (MM/YYYY - MM/YYYY)

(Text box)

(OPTIONAL) R3. Please clarify the scope of reporting covered by your Communication on Progress. For example, please describe the operational scope of your CoP (e.g., corporate office, investments, subsidiaries) as needed.

(Text box)

CoP QUESTIONNAIRE

TABLE OF CONTENTS

Participants of the UN Global Compact should utilize this template for preparatory purposes only and to collect the necessary data.

It is not a submission form. All responses must be completed and submitted through the CoP digital questionnaire.



SUCCESS STORIES & FUTURE PRIORITIES	07
Successful Initiative(s)	07
Future Issue Area(s) Prioritization	07
GOVERNANCE	08
Policies and Responsibilities	08
Prevention	11
Concerns and Grievance Mechanisms	13
Tracking Action Effectiveness	14
Executive Pay	14
Leadership Composition	15
Sustainable Finance	17
Data Assurance	18
HUMAN RIGHTS & LABOUR	19
Materiality	19
Commitment	21
Prevention	24
Response and Reporting	28
ENVIRONMENT	30
Commitment	30
Prevention	32
Climate Action	38
Energy / Resource Use	42
Additional Topic-Specific Questions	43
Overall Environment	49
ANTI-CORRUPTION	50
Commitment	50
Prevention	52
Response and Reporting	53



SUCCESS STORIES & FUTURE PRIORITIES

SUCCESSFUL INITIATIVE(S)

(OPTIONAL) S1. Within the reporting period, is there an initiative(s), project(s), and/or policy(ies) of which the company is particularly proud? Please focus on examples that demonstrate not only positive societal or environmental impact but also measurable value for the company.

Disclaimer: *These initiatives are self-reported and have not been independently verified by the UN Global Compact. By responding to this question, you consent to being contacted by the UN Global Compact regarding these initiatives for potential inclusion as examples in UN Global Compact resources.*
(Select all that apply)

This stand-out effort relates to:

Please provide additional outcome-focused information through a link(s), an uploaded document(s), and/or a written summary:

- Governance
- Human Rights
- Labour
- Environment
- Anti-Corruption

FUTURE ISSUE AREA(S) PRIORITIZATION

S2. Which of the five issue areas does the company plan to prioritize in the next two years?

(Select all that apply)

Please provide additional information:

- Governance
- Human Rights
- Labour
- Environment
- Anti-Corruption
- None (Please provide additional information) *[Makes text box mandatory]*



GOVERNANCE

POLICIES AND RESPONSIBILITIES

G1. Does the board/highest governance body or most senior executive of the company:

Linked to: GRI Disclosures 2-12, 2-14, 2-22 (2021); IFRS S1 27 (2023)

(Select all that apply)

- Issue an annual statement about the relevance of sustainable development to the company
- Issue an annual statement that addresses impacts on both people and the environment
- Issue an annual statement highlighting a zero tolerance for corruption
- Sign off on organizational sustainability targets
- Supervise Environmental, Social, and Governance reporting
- Regularly review potential risks related to the business model
- None of the above

Please provide additional information:



G2. Does the company have a code of conduct in place regarding each of the following sustainability topics?

Linked to: GRI Disclosure 2-23 (2021); EFRAG VSME C6 (2024)

(Select one answer option per line)

	No, this is not a current priority	No, but we plan to within the next two years	Yes, focused on employees	Yes, focused on employees and suppliers	Yes, and focused on employees and the value chain (e.g., suppliers, consumers, communities, other business relationships)
Human Rights					
Labour Rights/Decent Work					
Environment					
Anti-Corruption					

Please provide additional information:

G3. Has the company appointed an individual or group responsible for each of the following sustainability topics?

Linked to: GRI Disclosures 2-12, 2-13 (2021); IFRS S1 27 (2023)

(Select one answer option per line)

	No one is specifically responsible for this topic	Yes, with limited influence on outcomes (e.g., limited access to internal information, limited decision-making authority) <i>[Prompts G3.1]</i>	Yes, with moderate influence on outcomes (e.g., has access to relevant information, reports to senior manager) <i>[Prompts G3.1]</i>	Yes, with direct influence on some outcomes (e.g., has access to relevant information, includes one or more senior manager with decision-making rights) <i>[Prompts G3.1]</i>	Yes, with direct influence at the highest levels of the company (e.g., has access to relevant information, includes most senior members of company) <i>[Prompts G3.1]</i>
Human Rights					
Labour Rights/Decent Work					
Environment					
Anti-Corruption					

Please provide additional information:

If respondent has an appointed individual or group with influence on outcomes in G3, question G3.1 will be displayed for each relevant topic.

G3.1. If yes, does the company also have formal governance structures (e.g., committees or governance bodies) in place to provide strategic oversight and support for these sustainability topics?

Linked to: GRI Disclosures 2-9, 2-12, 2-13 (2021); IFRS S1 27 (2023)

(Select one answer option per line)

	No formal structure	Yes, with limited influence on outcomes (e.g., limited access to internal information necessary to understand risks, poor representation from relevant departments or functions)	Yes, with moderate influence on outcomes (e.g., includes representatives of some functions, departments, or business units most relevant for addressing the risks concerned, has access to relevant information, reports to senior manager)	Yes, with direct influence on some outcomes (e.g., includes representatives of functions, departments, or business units most relevant for addressing the risks concerned, has access to relevant information, involves one or more members of senior management)	Yes, with direct influence at the highest level of the company (e.g., full access to relevant information, involves members at highest level of company)
Human Rights <i>[If prompted by G3]</i>					
Labour Rights/Decent Work <i>[If prompted by G3]</i>					
Environment <i>[If prompted by G3]</i>					
Anti-Corruption <i>[If prompted by G3]</i>					

Please provide additional information:

PREVENTION

G4. Does the company have a process to identify, assess and mitigate risks related to the following sustainability topics?

Linked to: GRI Disclosure 205-1 (2016); IFRS S1 44 (2023); CDP 2.2.1 (2025)

(Select one answer option per line)

	No, this is not a current priority	No, but we plan to within the next two years	Yes, conducted by a designated individual or group	Yes, engaging employees across the company	Yes, engaging employees and business partners <i>[Prompts G4.1]</i>	Yes, engaging employees, business partners and external stakeholders <i>[Prompts G4.1]</i>
Human rights risks						
Labour rights risks						
Environmental risks						
Corruption risks						

Please provide additional information:

If respondent has processes to identify, assess and mitigate risks that engage employees, business partners and/or external stakeholders in G4, question G4.1 will be displayed for each relevant topic.

G4.1 As part of the risk identification, assessment and mitigation process, has the company identified business partners and external stakeholders where the risk related to human rights, labour, environment and/or corruption may be particularly severe?

Linked to: CDP 2.2.2 (2025)

(Select one answer option per line)

	Yes	No
Human rights risks <i>[If prompted by G4]</i>		
Labour rights risks <i>[If prompted by G4]</i>		
Environmental risks <i>[If prompted by G4]</i>		
Corruption risks <i>[If prompted by G4]</i>		

Please provide additional information:

G5. Does the company have a due diligence process through which it identifies, prevents, mitigates and accounts for actual and potential negative impacts on sustainability topics?

Linked to: GRI Disclosure 2-23 (2021)

(Select one answer option per line)

	No, this is not a current priority	No, but we plan to within the next two years	Yes, related to our own operations	Yes, related to our own operations and suppliers <i>[Prompts G5.1]</i>	Yes, related to our own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships) <i>[Prompts G5.1]</i>
Human rights risks					
Labour rights risks					
Environmental risks					
Corruption risks					

Please provide additional information:

If respondent has a due diligence process related to suppliers and/or the value chain in G5, question G5.1 will be displayed for each relevant topic.

G5.1. During the due diligence process, has the company identified those suppliers and/or other business relationships where the risk of adverse impacts on human rights, labour, environment and/or corruption may be particularly severe?

Linked to: GRI Disclosure 2-23 (2021)

(Select one answer option per line)

	Yes	No
Human rights risks <i>[If prompted by G5]</i>		
Labour rights risks <i>[If prompted by G5]</i>		
Environmental risks <i>[If prompted by G5]</i>		
Corruption risks <i>[If prompted by G5]</i>		

Please provide additional information:

CONCERNS AND GRIEVANCE MECHANISMS

G6. Does the company have a process(es) through which members of the company's workforce can raise concerns about the company's conduct on sustainability topics?

Linked to: GRI Disclosure 2-26 (2021); EFRAG VSME C6 (2024)
(Select one answer option per line)

	No, this is not a current priority	No, but we plan to within the next two years	Yes, we have an informal process (e.g., through supervisors, others) <i>[Prompts G6.1]</i>	Yes, we have a formal process <i>[Prompts G6.1]</i>
Human Rights				
Labour Rights/Decent Work				
Environment				
Anti-Corruption				

Please provide additional information:

If respondent has an informal and/or formal process in G6, question G6.1 will be displayed.

G6.1. Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct.

Linked to: GRI Disclosure 2-26 (2021)
(Select one answer option per line)

	Yes	No
Is the process communicated to all employees/workers in local languages?		
Is the process available to non-employees (e.g., suppliers, consumers, communities, and other business relationships)?		
Is the process confidential (e.g., whistleblowing process)?		
Are there processes in place to ensure the protection of whistleblowers? (e.g., against retaliation)		
Can concerns be raised about suppliers or other business relationships (e.g., clients, partners, etc.)?		
Other (Please provide additional information) <i>[If 'Yes', makes text box mandatory]</i>		

Please provide additional information:

TRACKING ACTION EFFECTIVENESS

G7. How does the company track the effectiveness of its actions to manage its potential and actual impacts on the following sustainability topics?

Linked to: GRI Disclosure 3-3-e (2021)

(Select all that apply for each line)

	No actions are systematically tracked	Gathers and assesses feedback from relevant stakeholders	Sets and regularly tracks goals and targets/KPIs	Conducts monitoring and evaluation (e.g., through internal and/or external auditing, impact assessments, grievance mechanisms, and benchmarking)	Incorporates lessons learned into operational policies and procedures
Human Rights					
Labour Rights/Decent Work					
Environment					
Anti-Corruption					

Please provide additional information:

EXECUTIVE PAY

G8. Is executive pay linked to performance on one or more of the following sustainability topics?

Linked to: GRI Disclosure 2-19 (2021); IFRS S1 27 (2023); IFRS S2 29 (2025); CDP 4.5 (2025)

(Select one answer option per line)

	No, this is not a current priority	No, but we plan to within the next two years	Yes
Human Rights			
Labour Rights/Decent Work			
Environment			
Anti-Corruption			

Please provide additional information:

LEADERSHIP COMPOSITION

G9. Please provide details regarding the company's board/highest governance body:

*Linked to: GRI Disclosures 2-9 (2021), 405-1 (2016); CDP 4.1 (2025); EFRAG VSME C9 (2024)
(Text box with option for 'Not applicable')*

Note: For the categories 'Male, Female, Other', 'Under 30 years old, 30–50 years old, Above 50 years old', and 'Executive directors or equivalent, Non-executive directors or equivalent, and Independent non-executive directors or equivalent', please enter whole numbers only (0–100). The values within these categories must total 100% in order to proceed.

If your organization does not have board directors, please select the options that best represent the members of your equivalent governing body, based on their involvement in the day-to-day management of the organization.

	Number (Please input a whole number, e.g., 50% = 50)	Not applicable
Total number of board members (#)		
Male (%)		
Female (%)		
Other (%)		
Under 30 years old (%)		
30-50 years old (%)		
Above 50 years old (%)		
From minority or vulnerable groups (%)		
Executive directors or equivalent (%)		
Non-executive directors or equivalent (%)		
Independent non-executive directors or equivalent (%)		

Please provide additional information:

G10. Within the reporting period, what was the percentage of women in managerial positions?

Linked to: EFRAG VSME C5 (2024)
 (Text box with option for 'Unknown')

	Percentage of women (%) (Please input a whole number, e.g., 50% = 50)	Unknown
Managerial positions		

Please provide additional information:

G11. What is the gender representation of the company's C-suite or equivalent executive leadership positions?

Linked to: GRI Disclosure 405-1 (2016)
 (Select all that apply for each line)

	Women	Men	Other (e.g., non-binary)	Not applicable (e.g., the company does not have this position)	Choose not to disclose (Please provide additional information) [Makes text box mandatory]
Chief Executive Officer					
Chief Financial Officer					
Chief Procurement Officer					
Chief Technology Officer					
Chief Marketing Officer					
Chief Operations Officer					
Chief Sustainability Officer					
Chief Legal Officer/General Counsel					
Chief Human Resources Officer					
Chief Compliance Officer					
Other (Please provide additional information) [Makes text box mandatory]					

Please provide additional information:

SUSTAINABLE FINANCE

G12. Does the company consider sustainability in its financing and investment strategies?

(Select one that applies)

Yes, we consider sustainability in our financial planning and decision-making, **but not through a structured approach**

Yes, we take a structured approach to considering sustainability through a sustainability-informed investment or financing strategy, **but this does not include specific targets tied to sustainability impact** (e.g., sustainability-linked bonds)

Yes, we take a structured approach to considering sustainability in financing and investment **through SDG-aligned investment or SDG-linked financing strategies**, including specific targets tied to sustainability impact (e.g., use-of-proceeds bonds)

No, this is not a current priority

No, but we plan to within the next two years

Choose not to disclose

Please provide additional information:



DATA ASSURANCE

G13. Does the company produce sustainability reporting according to:

(Select all that apply)

National/local regulation on sustainability

Security exchange regulations

Corporate Sustainability Reporting Directive (CSRD) (formerly known as Non-Financial Reporting Directive of the European Union (NFRD))

Voluntary Sustainability Reporting Standards for non-listed SMEs (VSME)

Global Reporting Initiative (GRI)

Sustainability Accounting Standards Board (SASB, now consolidated into the IFRS Foundation)

International Integrated Reporting Council (IIRC, now consolidated into the IFRS Foundation)

Climate Disclosure Standards Board (CDSB, now consolidated into the IFRS Foundation)

IFRS Sustainability Disclosure Standards (IFRS S1 and S2) (incorporating the Task Force on Climate-related Financial Disclosures (TCFD))

Taskforce on Nature-related Financial Disclosures (TNFD)

Taskforce on Inequality and Social-related Financial Disclosures (TISFD)

CDP (formerly known as Carbon Disclosure Project)

Science Based Targets initiative (SBTi)

Other voluntary frameworks (Please provide additional information) *[Makes text box mandatory]*

No sustainability reporting according to any frameworks nor regulations outside of this Communication on Progress

Please provide additional information:

G14. Is some or all of the information disclosed in this questionnaire assured by a third-party?

Linked to: GRI Disclosure 2-5 (2021)

(Select one that applies)

Yes (Please provide additional information) *[Makes text box mandatory]*

No

Please provide additional information:



HUMAN RIGHTS & LABOUR

MATERIALITY

HR/L1. Which of the following has the company identified (by way of a formal or informal assessment) as material human rights and labour rights topics connected with its operations and/or value chain?

Linked to: GRI Disclosure 3-2 (2021); IFRS S1 17 (2023)

(Select all that apply)

Note: It is important that participants assess the topics below, especially areas such as digital security, privacy, and data protection, through a human rights and labour rights lens rather than an operational risk management lens.

Freedom of association and the right to collective bargaining

Child labour

Forced labour

Non-discrimination and equality (in respect of employment and occupation)

Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)

Wages

Working hours

Mental health and employee wellbeing

Gender equality and women's rights

Children's rights (beyond child labour)

Rights of vulnerable groups (e.g., migrants, refugees, minority communities)

Right to a clean, healthy and sustainable environment (e.g., pollution of water, air, and land)

Just Transition (human rights impacts of climate action and economic transition on workers and communities)

Land rights and rights of Indigenous Peoples

Raw material sourcing (incl. traceability)

Digital security, privacy, and data protection

Freedom of expression and access to information

Product and service end-user rights (incl. safety, accessibility, and potential misuse)

Emerging technologies and responsible adoption of Artificial Intelligence (AI)

Conflict-sensitive due diligence and use of security providers

Other human/labour rights topics identified as material [*Makes text box mandatory, list material topic(s)*]

No informal or formal human/labour rights assessment conducted

Please provide additional information:

HR/L1.1. In addition to the required labour rights topics (freedom of association and the right to collective bargaining, child labour, forced labour, non-discrimination and equality, a safe and healthy working environment, and wages) and the gender topic (gender equality and women's rights), which human rights and labour rights topics does the company identify as most material to be reported on when answering questions HR/L2–HR/L5?

(Select all that apply) (Maximum six)

Working hours

Mental health and employee wellbeing

Children's rights (beyond child labour)

Rights of vulnerable groups (e.g., migrants, refugees, minority communities)

Right to a clean, healthy and sustainable environment (e.g., pollution of water, air, and land)

Just Transition (human rights impacts of climate action and economic transition on workers and communities)

Land rights and rights of Indigenous Peoples

Raw material sourcing (incl. traceability)

Digital security, privacy, and data protection

Freedom of expression and access to information

Product and service end-user rights (incl. safety, accessibility, and potential misuse)

Emerging technologies and responsible adoption of Artificial Intelligence (AI)

Conflict-sensitive due diligence and use of security providers

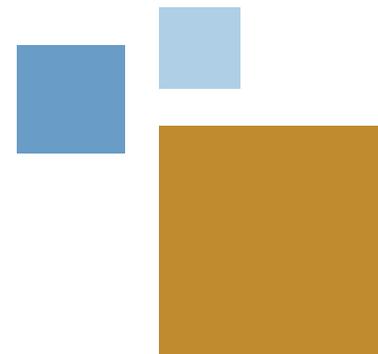
None

Please provide additional information:

NOTE: *Regardless of whether the following labour rights and gender topics are selected as material in question HR/L1, all UN Global Compact participants must provide additional details on these topics in subsequent HR/L questions:*

- *Freedom of association and the right to collective bargaining*
- *Child labour*
- *Forced labour*
- *Non-discrimination and equality (in respect of employment and occupation)*
- *Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)*
- *Wages*
- *Gender equality and women's rights*

For all other human rights and labour rights topics listed in question HR/L1, these topics will only be prompted in subsequent HR/L questions if they are selected as material in question HR/L1.1.



COMMITMENT

HR/L2. Does the company have a policy commitment in relation to the following human rights & labour rights topics?

Linked to: GRI Disclosures 2-23, 3-3-c (2021); EFRAG VSME B2 (2024)

(Select one answer option per line)

Human Rights & Labour Rights Topics:	No, and we have no plans to develop a policy	No, but we plan to within the next two years <i>[Prompts HR/L2.1]</i> <i>[Prompts HR/L2.2 if selected for 'freedom of association and the right to collective bargaining']</i> <i>[Prompts HR/L2.3 if selected for 'wages']</i>	Yes, included within a broader policy or as a stand-alone policy <i>[Prompts HR/L2.1]</i>	Not applicable (Please provide additional information) <i>[Makes text box mandatory]</i>	Please input the year the relevant human rights & labour rights policy was last reviewed (YYYY)
Freedom of association and the right to collective bargaining					
Child labour					
Forced labour					
Non-discrimination and equality (in respect of employment and occupation)					
Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)					
Wages					
Gender equality and women's rights					
<i>[Topic(s) selected in HR/L1.1]</i>					

Please provide a link, upload a document, and/or provide additional information:

If respondent answers 'Yes' in HR/L2, question HR/L2.1 will be displayed for each relevant topic.

HR/L2.1. For each human rights & labour rights policy commitment, is it:

Linked to: GRI Disclosures 2-23, 3-3-c (2021); EFRAG VSME B2 (2024)

(Select all that apply for each line)

Human Rights & Labour Rights Topics:	Aligned with international human/labour standards	Publicly available	Approved at most senior level of the company	Applied to the company's own operations	Applied to the company's suppliers	Applied to the other stakeholders within the company's value chain (consumers, communities, other business relationships)	Developed involving human rights /labour from inside and/or outside the company	Other (Please provide additional information) [Makes text box mandatory]
Freedom of association and the right to collective bargaining [If prompted by HR/L2]								
Child labour [If prompted by HR/L2]								
Forced labour [If prompted by HR/L2]								
Non-discrimination and equality (in respect of employment and occupation) [If prompted by HR/L2]								
Safe and healthy working environment (incl. sexual harassment, violence and abuse at work) [If prompted by HR/L2]								
Wages [If prompted by HR/L2]								
Gender equality and women's rights [If prompted by HR/L2]								
[Topic(s) selected in HR/L1.1] [If prompted by HR/L2]								

Please provide additional information:

If respondent answers 'Yes' in HR/L2 regarding 'Freedom of association and the right to collective bargaining', questions HR/L2.2 will be displayed.

HR/L2.2. Does the company's policy on freedom of association and collective bargaining:

Linked to: GRI Disclosures 2-23, 3-3-c (2021) for topic GRI 407 (2016)

(Select all that apply)

- Reference the respect for the right of all workers to form and join a trade union of their choice without fear of intimidation or reprisal and protect workers against acts of anti-union discrimination
- Prohibit any acts of interference in trade unions
- Facilitate collective bargaining with the trade union representatives
- Provide trade union representatives with the information required for meaningful bargaining in the context of bona fide negotiations
- Reference the respect for the right of workers to submit grievances without suffering
- We do have a policy on freedom of association or collective bargaining but it does not include any of these details

Please provide additional information:

If respondent answers 'Yes' in HR/L2 regarding 'Wages', question HR/L2.3 will be displayed.

HR/L2.3. Does the company's policy on wages include:

Linked to: EFRAG ESRS S1 (2022)

(Select all that apply)

Note: The International Labour Organization (ILO) defines living wage as "the wage level that is necessary to afford a decent standard of living for workers and their families, taking into account the country circumstances and calculated for the work performed during the normal hours of work." Compliance with minimum wage laws alone does not constitute a living wage commitment unless explicitly aligned with recognised living wage benchmarks.

- A commitment to equal pay for work of equal value
- A commitment to paying living wages to the company's own employees
- A commitment to advancing the payment of living wages across the company's supply chain
- A commitment to measuring and monitoring progress toward paying living wages (e.g., through living wage gap analyses)
- Time-bound, measurable targets to advance the payment of living wages
- We do have a policy on wages, but it does not include any of these details (Please provide additional information) *[Makes text box mandatory]*

Please provide additional information:

PREVENTION

HR/L3. Within the reporting period, has the company engaged with potentially affected stakeholders or their legitimate representatives in relation to the following human rights & labour rights topics?

Linked to: GRI Disclosure 3-3-f (2021)

(Select all that apply for each line)

Human Rights & Labour Rights Topics:	No engagement on this topic	To better understand the risks/impacts in question	To discuss potential ways to prevent or mitigate the risks/impacts in question	To agree on a way to prevent/mitigate the risks/impacts in question	To assess progress in preventing/mitigating the risks/impacts in question	To collaborate in the prevention/mitigation of the risks/impacts in question
Freedom of association and the right to collective bargaining						
Child labour						
Forced labour						
Non-discrimination and equality (in respect of employment and occupation)						
Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)						
Wages						
Gender equality and women's rights						
[Topic(s) selected in HR/L1.1]						

Please provide additional information:

HR/L4. What type of action has the company taken within the reporting period with the aim of preventing/mitigating the risks/impacts associated with the following human rights & labour rights topics?

Linked to: GRI Disclosure 3-3-d (2021); EFRAG VSME B2 (2024)

(Select all that apply for each line)

Human Rights & Labour Rights Topics:	No action within reporting period	Provided internal training/ capacity building for the direct workforce <i>[Prompts HR/L4.1]</i>	Built capacity among relevant business relationships (e.g., suppliers, consumers, communities) <i>[Prompts HR/L4.1]</i>	Conducted an audit process and/or corrective action plan <i>[Prompts HR/L4.1]</i>	Collective action with peers or other stakeholders to address the issue <i>[Prompts HR/L4.1]</i>	Collaborated with governmental or regulatory bodies <i>[Prompts HR/L4.1]</i>	Other (Please provide additional information) <i>[Makes text box mandatory]</i> <i>[Prompts HR/L4.1]</i>
Freedom of association and the right to collective bargaining							
Child labour							
Forced labour							
Non-discrimination and equality (in respect of employment and occupation)							
Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)							
Wages							
Gender equality and women's rights							
<i>[Topic(s) selected in HR/L1.1]</i>							

Please provide additional information:

If respondent answers any option in HR/L4 besides 'No action within reporting period', question HR/L4.1 will be displayed for each relevant topic.

HR/L4.1. How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights & labour rights topics?

Linked to: GRI Disclosure 3-3-e (2021); EFRAG VSME B2 (2024)

(Select one answer option per line)

Human Rights & Labour Rights Topics:	No monitoring of progress	Review topics on an ad hoc basis	Set annual targets/ goals, track progress over time (internal programmes only) <i>[Prompts HR/L4.1.1]</i>	Set annual targets/ goals, track progress over time (internal and external programmes) <i>[Prompts HR/L4.1.1]</i>	Other (Please provide additional information) <i>[Makes text box mandatory]</i>
Freedom of association and the right to collective bargaining <i>[If prompted by HR/L4]</i>					
Child labour <i>[If prompted by HR/L4]</i>					
Forced labour <i>[If prompted by HR/L4]</i>					
Non-discrimination and equality (in respect of employment and occupation) <i>[If prompted by HR/L4]</i>					
Safe and healthy working environment (incl. sexual harassment, violence and abuse at work) <i>[If prompted by HR/L4]</i>					
Wages <i>[If prompted by HR/L4]</i>					
Gender equality and women's rights <i>[If prompted by HR/L4]</i>					
<i>[Topic(s) selected in HR/L1.1] [If prompted by HR/L4]</i>					

Please provide additional information:

If respondent answers in HR/L4.1 that they set annual targets, question HR/L4.1.1 will be displayed and optional for each relevant topic.

(OPTIONAL) HR/L4.1.1. For relevant human rights & labour rights topics for which the company sets timebound goals/targets, what targets has the company set?

Linked to: GRI Disclosure 3-3-e (2021); IFRS S1 51 (2023); EFRAG VSME B2 (2024)

(Text box for each line)

Human Rights & Labour Rights Topics:

Freedom of association and the right to collective bargaining *[If prompted by HR/L4.1]*

Child labour *[If prompted by HR/L4.1]*

Forced labour *[If prompted by HR/L4.1]*

Non-discrimination and equality (in respect of employment and occupation)
[If prompted by HR/L4.1]

Safe and healthy working environment (incl. sexual harassment, violence and abuse at work) *[If prompted by HR/L4.1]*

Wages *[If prompted by HR/L4.1]*

Gender equality and women's rights
[If prompted by HR/L4.1]

[Topic(s) selected in HR/L1.1] [If prompted by HR/L4.1]

Please provide additional information:

RESPONSE AND REPORTING

HR/L5. Within the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact(s) associated with the following human rights & labour rights topic(s)?

Linked to: GRI Disclosure 3-3-d (2021)

(Select one answer option per line)

Human Rights & Labour Rights Topics:	No adverse impact identified or caused	Yes, adverse impact(s) identified, but no remedy provided/enabled	Yes, adverse impact(s) identified, and remedy provided/enabled	Choose not to disclose (Please provide additional information) <i>[Makes text box mandatory]</i>
Freedom of association and the right to collective bargaining				
Child labour				
Forced labour				
Non-discrimination and equality (in respect of employment and occupation)				
Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)				
Wages				
Gender equality and women's rights				
<i>[Topic(s) selected in HR/L1.1]</i>				

Please provide additional information:

HR/L6. What was the average gender pay gap (comparing jobs of equal value) during the reporting period?

Linked to: GRI Disclosure 405-2 (2016); EFRAG VSME B10 (2024)

Guidance for gender pay gap: companies should calculate the gender pay gap by subtracting the average hourly earnings of male employees by the average gross hourly earnings of female employees, dividing the resulting figure by average gross hourly earnings of male employees. Earnings should be based on jobs of equal value. The result should then be multiplied by 100 to reveal the percentage wage gap between female and male employees. Please refer to the CoP guidebook for additional information on the gender pay gap formula.

	Average gender pay gap (%) (Please input a whole number, e.g., 50% = 50)	Unknown	Choose not to disclose (Please provide additional information) <i>[Makes text box mandatory]</i>
Gender pay gap			

Please provide additional information:

HR/L7. Within the reporting period, what was the rate of recordable work-related accidents for employees?

Linked to: EFRAG VSME B9 (2024)

Guidance for work-related accidents rate: companies should calculate the work-related accidents rate by dividing the total number of work-related accidents in the reporting year by the total number of hours worked by all employees during the same period. The result should then be multiplied by 200,000. Please refer to the CoP guidebook for additional information on the work-related accidents rate formula.

	Rate of work-related accidents (Please input a number rounded to two decimal places, e.g., 1.55)	Unknown	Choose not to disclose (Please provide additional information) <i>[Makes text box mandatory]</i>
Rate of work-related accidents			

Please provide additional information:

(OPTIONAL) HR/L8. Briefly describe additional relevant, practical actions the company has taken within the reporting period and/or plans to take to implement the human rights and labour principles, including goals set and any challenges faced and actions taken towards prevention and/or remediation.

(Text box)



ENVIRONMENT

COMMITMENT

E1. Does the company have a policy commitment in relation to the following environmental topics?

Linked to: GRI Disclosure 3-3-c (2021) for topics GRI 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020); CDP 4.6 (2025); EFRAG VSME B2 (2024)

(Select one answer option per line)

Environmental Topics:	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy <i>[Prompts E1.1]</i>	Not applicable (Please provide additional information) <i>[Makes text box mandatory]</i>	Please input the year the relevant environmental policy was last reviewed (YYYY)
Climate change					
Water					
Oceans					
Nature and biodiversity					
Air pollution					
Waste management					
Circularity					
Energy & resource use					
Other environmental topic(s) (Please provide additional information)					

Please provide a link, upload a document, and/or provide additional information:

If respondent answers 'Yes' in E1, question E1.1 will be displayed for each relevant topic.

E1.1. For each environmental policy commitment, is it:

Linked to: GRI Disclosure 3-3-c (2021) for topics GRI 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020); CDP 4.6.1 (2025); EFRAG VSME B2 (2024)

(Select all that apply for each line)

Environmental Topics:	Aligned with international environmental standards	Publicly available	Approved at most senior level of the company	Applied to the company's own operations	Applied to the company's suppliers	Applied to the other stakeholders within the company's value chain (consumers, communities, other business relationships)	Developed involving environmental expertise from inside and/or outside the company	Other (Please provide additional information) [Makes text box mandatory]
Climate change [If prompted by E1]								
Water [If prompted by E1]								
Oceans [If prompted by E1]								
Nature and biodiversity [If prompted by E1]								
Air pollution [If prompted by E1]								
Waste management [If prompted by E1]								
Circularity [If prompted by E1]								
Energy & resource use [If prompted by E1]								
Other environmental topic(s) [If prompted by E1]								

Please provide additional information:

PREVENTION

E2. Within the reporting period, has the company engaged with potentially affected stakeholders or their legitimate representatives in relation to the following environmental topics?

*Linked to: GRI Disclosure 3-3-f (2021) for topics GRI 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020); IFRS S2 25 (2025)
(Select all that apply for each line)*

Environmental Topics:	No engagement on this topic	To better understand the risks/impacts in question	To discuss potential ways to prevent/mitigate the risks/impacts in question	To agree on a way to prevent/mitigate the risks/impacts in question	To assess progress in preventing/mitigating the risks/impacts in question	To collaborate in the prevention/mitigation of the risks/impacts in question	Other (Please provide additional information) <i>[Makes text box mandatory]</i>
Climate change							
Water							
Oceans							
Nature and biodiversity							
Air pollution							
Waste management							
Circularity							
Energy & resource use							
Other environmental topic(s)							

Please provide additional information:

E3. What type of action has the company taken within the reporting period with the aim of preventing/mitigating the risks/impacts associated with the following environmental topics?

*Linked to: GRI Disclosure 3-3-d (2021) for topics GRI 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020); CDP 11.12 (2025)
(Select all that apply for each line)*

Environmental Topics:	No action within reporting period	Provided internal training/capacity building for the direct workforce <i>[Prompts E3.1]</i>	Built capacity among relevant business relationships (e.g., suppliers, consumers, communities) <i>[Prompts E3.1]</i>	Conducted an audit process and/or corrective action plan <i>[Prompts E3.1]</i>	Collective action with peers or other stakeholders to address the issue <i>[Prompts E3.1]</i>	Collaborated with governmental or regulatory bodies <i>[Prompts E3.1]</i>	Other (Please provide additional information) <i>[Makes text box mandatory]</i> <i>[Prompts E3.1]</i>
Climate change							
Water							
Oceans							
Nature and biodiversity							
Air pollution							
Waste management							
Circularity							
Energy & resource use							
Other environmental topic(s)							

Please provide additional information:

If respondent answers any option in E3 besides 'No action within reporting period', question E3.1 will be displayed for each relevant topic.

E3.1. How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?

Linked to: GRI Disclosure 3-3-e (2021) for topics GRI 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020); EFRAG VSME B2 (2024)
 (Select one answer option per line)

Environmental Topics:	No monitoring of progress	Review topics on an ad hoc basis	Set annual targets/goals, track progress over time (internal programmes only) [Prompts E3.1.1; E3.1.2]	Set annual targets/goals, track progress over time (internal and external programmes) [Prompts E3.1.1; E3.1.2]	Other (Please provide additional information) [Makes text box mandatory]
Climate change [If prompted by E3]					
Water [If prompted by E3]					
Oceans [If prompted by E3]					
Nature and biodiversity [If prompted by E3]					
Air pollution [If prompted by E3]					
Waste management [If prompted by E3]					
Circularity [If prompted by E3]					
Energy & resource use [If prompted by E3]					
Other environmental topic(s) [If prompted by E3]					

Please provide additional information:

If respondent answers in E3.1 that they set annual targets, question E3.1.1 will be displayed and optional for each relevant topic.

(OPTIONAL) E3.1.1. For relevant environmental topics for which the company sets timebound goals/targets, what targets has the company set?

Linked to: GRI Disclosure 3-3-e (2021) for topics GRI 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020); IFRS S1 51 (2023); IFRS S2 33 (2025); CDP 7.53, 7.54, 8.7, 9.15, 10.1, 11.11 (2025); EFRAG VSME B2 (2024)

(Text box for each line)

Please provide a description of targets (e.g., what is the target, absolute vs. intensity, externally verified, on track, etc.)

Climate change *[If prompted by E3.1]*

Water *[If prompted by E3.1]*

Oceans *[If prompted by E3.1]*

Nature and biodiversity
[If prompted by E3.1]

Air pollution *[If prompted by E3.1]*

Waste management
[If prompted by E3.1]

Circularity *[If prompted by E3.1]*

Energy & resource use
[If prompted by E3.1]

Other environmental topic(s)
[If prompted by E3.1]

Please provide additional information:

If respondent answers in E3.1 that they set annual targets, question E3.1.2 will be displayed for each relevant topic.

E3.1.2. For each environmental topic in which the company sets timebound goals/targets, how is progress against goal/target tracked?

Linked to: GRI Disclosure 3-3-e (2021) for topics GRI 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020); IFRS S1 51 (2023); IFRS S2 33 (2025); EFRAG VSME B2 (2024)
 (Select all that apply for each line)

Environmental Topics:	Progress is not tracked	Progress is reviewed against goals annually or more frequently	Progress is reported internally to the most senior level	Progress is reported externally	Other (Please provide additional information) [Makes text box mandatory]
Climate change [If prompted by E3.1]					
Water [If prompted by E3.1]					
Oceans [If prompted by E3.1]					
Nature and biodiversity [If prompted by E3.1]					
Air pollution [If prompted by E3.1]					
Waste management [If prompted by E3.1]					
Circularity [If prompted by E3.1]					
Energy & resource use [If prompted by E3.1]					
Other environmental topic(s) [If prompted by E3.1]					

Please provide additional information:

E4. Within the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact(s) associated with the following environmental topics?

*Linked to: GRI Disclosure 3-3-d (2021) for topics GRI 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020)
(Select one answer option per line)*

Environmental Topics:	No adverse impact identified or caused	Yes, adverse impact(s) identified, but no remedy provided/enabled	Yes, adverse impact(s) identified, and remedy provided/enabled	Choose not to disclose (Please provide additional information) <i>[Makes text box mandatory]</i>
Climate change				
Water				
Oceans				
Nature and biodiversity				
Air pollution				
Waste management				
Circularity				
Energy & resource use				
Other environmental topic(s)				

Please provide additional information:

CLIMATE ACTION

E5. Within the reporting period, did the company measure Scope 1 and/or Scope 2 global greenhouse gas (GHG) emissions?

Linked to: GRI Disclosures 102-5, 102-6 (2025); IFRS S2 29 (2025); CDP 7.6, 7.7 (2025); EFRAG VSME B3 (2024)

(Text box with option for 'No measurement')

	Measured total emissions (tCO ₂ e)	We did not measure our gross emissions (Please provide additional information) <i>[Makes text box mandatory]</i>
Scope 1 emissions		
Scope 2 (market-based) emissions		
Scope 2 (location-based) emissions		

Please provide additional information:



E6. Within the reporting period, did the company measure Scope 3 global greenhouse gas (GHG) emissions?

*Linked to: GRI Disclosure 102-7 (2025); IFRS S2 29 (2025); CDP 7.8 (2025); EFRAG VSME C2 (2024)
(Text box with option for 'Partial measurement' and 'No measurement')*

	Yes, measured total emissions (tCO ₂ e) <i>[Prompts E6.1]</i>	Yes, partially measured <i>[Prompts E6.1]</i>	We did not measure Scope 3 emissions (Please provide additional information) <i>[Makes text box mandatory]</i>
Scope 3 emissions			

Please provide additional information:

If respondent answers 'Yes' in E6, question E6.1 will be displayed.

E6.1. Which Scope 3 categories are included in the company's Scope 3 emissions calculation?

*Linked to: GRI Disclosure 102-7 (2025); IFRS S2 29 (2025); EFRAG VSME C2 (2024)
(Select all that apply)*

- | | |
|--|--|
| Purchased goods and services | Processing of sold products |
| Capital goods | Use of sold products |
| Fuel- and energy-related activities | End-of-life treatment of sold products |
| Upstream transportation and distribution | Downstream leased assets |
| Waste generated in operations | Franchises |
| Business travel | Investments |
| Employee commuting | Other - upstream |
| Upstream leased assets | Other - downstream |
| Downstream transportation and distribution | |

Please provide additional information:

E7. Does the company have a target(s), validated by a third-party, relating to the reduction of greenhouse gas (GHG) emissions?

Linked to: GRI Disclosure 102-4 (2025); CDP 7 (2025)

(Select all that apply for each line. If have target(s), include the baseline year)

	Short term (5-10 years)	Medium term (10-15 years)	Long term (20-30 years) <i>[If selected for all validated targets, prompts E7.1]</i>	Baseline year (YYYY)	No targets set
Scope 1 targets validated by a third-party					
Scope 2 targets (market-based) validated by a third-party					
Scope 2 targets (location-based) validated by a third-party					
Scope 3 targets validated by a third-party					
All or some targets not validated by a third-party (Please provide additional information) <i>[Makes text box mandatory]</i>					

Please provide additional information:

If respondent has validated targets for all scopes, question 7.1 will be displayed.

E7.1. Does the company have net-zero targets?

Linked to: GRI Disclosure 102-4, 102-5, 102-6, 102-7 (2025); CDP 7 (2025)
(Select one answer option per line. If 'Yes', include the target year)

	Yes [If yes, include year (YYYY)]	Net-zero target year (YYYY)	No net-zero targets
Scope 1 targets			
Scope 2 targets (market-based)			
Scope 2 targets (location-based)			
Scope 3 targets			

Please provide additional information:

E8. Does the company have a climate change adaptation plan?

Linked to: GRI Disclosure 102-2 (2025)
(Select all that apply)

- Yes, and it includes physical risk assessments
- Yes, and it includes transition risk assessments
- Yes, and it includes actions to increase adaptation and resilience in the communities in which we operate
- No, but we plan to within the next two years
- No (Please provide additional information) [Makes text box mandatory]

Please provide additional information:

ENERGY / RESOURCE USE

E9. Has the company set targets to phase out fossil fuels?

Linked to: GRI Disclosures 102 (2025), 103-5 (2025); CDP 7.55 (2025)

(Select all that apply)

- Yes, we have set targets to phase out fossil fuel-based materials
- Yes, we have set targets for investment in non-fossil fuel emitting activities
- Yes, we have set targets for renewable energy procurement
- Yes, we have set targets to end the exploration of fossil fuels, the expansion of existing fossil fuel reserves, the extraction of fossil fuels
- Yes, we have set other targets to phase out fossil fuel usage (Please provide additional information) *[Makes text box mandatory]*
- No, but we plan to within the next two years
- No (Please provide additional information) *[Makes text box mandatory]*

Please provide additional information:

E10. Does the company have a transition plan containing policies, actions, investments, accountability mechanisms, and targets to limit global warming?

Linked to: GRI Disclosure 102-1 (2025); CDP 5.2 (2025)

(Select all that apply)

- Yes, it is aligned with science to limit global warming to 1.5°C
- Yes, it follows the mitigation hierarchy
- Yes, it helps increase direct/indirect investment in renewable energy
- Yes, it transitions from fossil fuels to non-emitting energy sources such as renewables
- Yes, it improves energy efficiency and substituting disposable materials for reusable materials
- Yes, it deploys GHG removal methods
- Yes, it describes the impacts on stakeholders, workers and the environment and the actions taken to manage them
- Yes, it describes how public policy activities, including lobbying activities, are consistent with the transition plan
- Yes, it factors into the organization's financial planning
- Yes, it is embedded in the business strategy
- Yes, it is overseen by the highest governance body of the company
- No transition plan (Please explain why it does not exist) *[Makes text box mandatory]*

Please provide additional information:

ADDITIONAL TOPIC-SPECIFIC QUESTIONS

E11. Which of the following has the company identified as material environmental topics connected with its operations and/or value chain (e.g., based on the most severe actual or potential negative impacts on people and/or the environment)?

Linked to: GRI Disclosure 3-2 (2021)

(Select all that apply)

Climate change

Oceans

Energy & resource use

Waste management

Water *[Prompts E12, E13]*

Nature and biodiversity *[Prompts E14]*

Air pollution *[Prompts E15]*

Circularity *[Prompts E16]*

None of the topics have been identified as material by the company

Please provide additional information:

ADDITIONAL TOPIC-SPECIFIC QUESTIONS: WATER

If respondent selects 'Water' as a material topic in E11, question E12 will be displayed.

E12. Please provide details regarding the company's water withdrawal and consumption (own operations) within the reporting period.

Linked to: GRI Disclosures 303-3, 303-5 (2018); CDP 9.2.2, 9.2.4 (2025); EFRAG VSME B6 (2024)

(Text box with options for 'Unknown' and 'Not applicable')

	Known (volume of water in megaliters)	Unknown	Not applicable (Please provide additional information) <i>[Makes text box mandatory]</i>
Total water withdrawal			
Percentage of water withdrawn in regions with high or extremely high water stress (%)			
Total water consumption			
Percentage of water consumed in regions with high or extremely high water stress (%)			

Please provide additional information:

If respondent selects 'Water' as a material topic in E11, question E13 will be displayed.

E13. Please indicate the water basin(s) of highest priority for engagement based on the company's direct operations and/or supply chains (up to 10).
(Select one that applies)

Known [Provide additional information on the selected basin(s)]

Not Applicable

*If 'Known' is selected, indicate how many basins you would like to report: [DROPDOWN 1-10]

*Select location on the CoP Digital Platform

*For the given basin location, answer the following questions:

1. Does the company currently engage with the selected basin?

(Select one that applies)

Yes [Prompts 1.a]

No [Prompts 1.b]

If respondent answers 'Yes' in question 1, question 1.a. will be displayed.

If respondent answers 'No' in question 1, question 1.b. will be displayed.

1.a. Does the company plan to still engage the selected basin over the next two years?

(Select one that applies)

Yes

No

1.b. Does the company plan to engage the selected basin within the next two years?

(Select one that applies)

Yes

No

ADDITIONAL TOPIC-SPECIFIC QUESTIONS: NATURE AND BIODIVERSITY

If respondent selects 'Nature and biodiversity' as a material topic in E11, question E14 will be displayed.

E14. Does the company have an active nature action plan, and what part(s) of the business does it cover?

Linked to: GRI Disclosures 101 (2024), 103-1 (2025); CDP 4.11.1, 4.11.2, 11.7, 11.8 (2025); EFRAG ESRS E4.1-E4.3 (2022)

(Select one that applies)

Yes, it is implemented across the company

Yes, it is implemented for selected priority locations/products/commodities only (Please provide additional information)

Yes, plan is developed but not yet implemented (Please provide additional information)

Plan development is in progress (Please provide additional information)

No plan yet

[IF SECOND OPTION IS SELECTED]

Please provide additional information about the selected priority locations, products, or commodities:

[IF THIRD OPTION IS SELECTED]

Please provide additional information on the scope of the action plan and clarify whether it applies across the entire company or only to selected priority locations, products, or commodities:

[IF FOURTH OPTION IS SELECTED]

Please provide additional information on the scope of the action plan and clarify whether it will apply across the entire company or only to selected priority locations, products, or commodities:

Please provide additional information:

ADDITIONAL TOPIC-SPECIFIC QUESTIONS: AIR POLLUTION

If respondent selects 'Air pollution' as a material topic in E11, question E15 will be displayed.

E15. Where applicable, please report the company's emissions of the following pollutants within the reporting period.

Linked to: GRI Disclosure 305-7 (2016); EFRAG VSME B4 (2024)

(Text box with option for 'Unknown' or 'Not applicable')

Air pollutant:	Emissions (t)	Unknown	Not applicable (Please provide additional information) <i>[Makes text box mandatory]</i>
Nitrogen oxides (NO _x)			
Sulphur oxides (SO _x)			
Carbon monoxide (CO)			
Ammonia (NH ₃)			
Non-methane volatile organic compounds (NMVOCs)			
Primary Particulate Matter 10 (PM10)			
Primary Particulate Matter 2.5 (PM2.5)			
Methane (CH ₄)			
Black Carbon (BC)			
Organic Carbon (OC)			
Hazardous air pollutants (HAPs)			
Persistent organic pollutants (POPs)			
Other pollutants (Please provide additional information) <i>[Makes text box mandatory]</i>			

Please provide additional information:

ADDITIONAL TOPIC-SPECIFIC QUESTIONS: CIRCULARITY

If respondent selects 'Circularity' as a material topic in E11, question E16 will be displayed.

E16. Within the reporting period, how has the company implemented circular economy practices?

Linked to: GRI Disclosures 301-2, 301-3 (2016), GRI 306-1, 306-2, 306-4, 306-5 (2020)

(Select all that apply)

Has a formal circular economy policy or commitment

Has dedicated resources (budget and/or staff) to circular economy initiatives

Has integrated circularity considerations into product or service design

Promotes circular business models

Applies circular economy practices to the company's own operations

Engages and collaborates with suppliers and value chain partners to implement circular economy practices

Applies circular economy practices to waste management

Tracks and/or monitors circularity outcomes (examples include, but are not limited to: percentage of recycled input materials, circular products, or waste diverted from landfill/incineration, etc.) (Please provide additional information)

Has other circular economy practices not listed above (Please specify) *[Makes text box mandatory]*

None – the company has not implemented any circular economy practices in the reporting period

[IF 'Tracks and/or monitors circularity outcomes' IS SELECTED]

Please describe examples of how circularity outcomes have been tracked and monitored:

Please provide additional information:

OVERALL ENVIRONMENT

(OPTIONAL) E17. Briefly describe additional relevant, practical actions the company has taken within the reporting period and/or plans to take to implement the environment principles, including goals set and any challenges faced and actions taken towards prevention and/or remediation.

(Text Box)



ANTI-CORRUPTION

COMMITMENT

AC1. Does the company have an anti-corruption compliance programme?

Linked to: GRI Disclosure 3-3-c (2021) for the topic GRI 205 (2016)

(Select one that applies)

No, this is not a current priority

No, but we plan to within the next two years

Yes *[Prompts AC1.1; AC1.2]*

Please provide additional information:

If respondent answers 'Yes' in AC1, question AC1.1 will be displayed.

AC1.1 Is the anti-corruption compliance programme:

Linked to: GRI Disclosure 3-3-c (2021) for the topic GRI 205 (2016)

(Select all that apply)

Publicly available

Approved at most senior level of the company

Applied to the company's own operations

Applied to the company's suppliers

Applied to the other stakeholders within the company's value chain (consumers, communities, other business relationships)

Other (Please provide additional information) *[Makes text box mandatory]*

Please provide additional information:

If respondent answers 'Yes' in AC1, question AC1.2 will be displayed.

AC1.2. Does the company monitor its anti-corruption compliance programme?

Linked to: GRI Disclosure 3-3-e (2021) for the topic GRI 205 (2016)

(Select all that apply)

Yes, through review on an ad hoc basis

Yes, through internal employee self-evaluations

Yes, through automated controls monitoring

Yes, through external independent monitoring

Yes, through other mechanisms (Please provide additional information) *[Makes text box mandatory]*

No, we do not monitor the anti-corruption compliance programme (Please provide additional information) *[Makes text box mandatory]*

Please provide additional information:

AC2. Does the company have policies and recommendations for employee procedures in case of doubt and/or in situations that may represent a conflict of interest, e.g., with regard to gifts and hospitality, donations, sponsorship, or interactions with public officials?

Linked to: GRI Disclosure 2-15 (2021)

(Select one that applies)

No, and we have no plans to develop any policy/recommendation

No, but we plan to within the next two years

Yes, included within a broader policy or as a stand-alone policy

Please provide additional information:

AC3. Does the company engage in collective action against corruption?

Linked to: Disclosure 3-3-d (2021) for the topic GRI 205 (2016)

(Select one that applies)

No, this is not a current priority

No, but we plan to within the next two years

Yes (Please provide additional information) *[Makes text box mandatory]*

Please provide additional information:

PREVENTION

AC4. Who receives training on anti-corruption and integrity?

Linked to: GRI Disclosure 205-2 (2016)

(Select all that apply)

All employees [Prompts AC4.1]

Selected employees (Please provide additional information) [Makes text box mandatory] [Prompts AC4.1]

Third-party suppliers, contractors and/or consultants [Prompts AC4.1]

No training provided

Please provide additional information:

If respondent answers any option in AC4 besides 'No training provided', question AC4.1 will be displayed for each chosen category.

AC4.1 How often is such training provided?

(Select one answer option per line)

One time only

Every two or more years

Every year

Unknown

All employees [If prompted by AC4]

Selected employees [If prompted by AC4]

Third-party suppliers, contractors and/or consultants
[If prompted by AC4]

Please provide additional information:

AC5. What mechanisms does the company have in place to detect incidents of corruption?

Linked to: GRI Disclosure 3-3-d (2021) for the topic GRI 205 (2016)

(Select one that applies)

Internal reporting channels (e.g., confidential or anonymous speak-up mechanisms)

Whistleblower protection

Internal audits, compliance reviews, or other forms of controls

Third-party due diligence and ongoing monitoring

External reporting channels (e.g., grievance or complaint mechanisms)

External audits or independent reviews

Other (Please provide additional information) *[Makes text box mandatory]*

No mechanisms in place to detect incidents of corruption

Please provide additional information:

RESPONSE AND REPORTING

If respondent has a mechanism in place to detect incidents of corruption in AC5, AC5.1 will be displayed.

AC5.1. Within the reporting period, what actions has the company taken to address suspected incidents of corruption?

Linked to: GRI Disclosure 3-3-d (2021) for the topic GRI 205 (2016)

(Select all that apply)

Internal measures (e.g. internal investigation, review by board of directors, review by ethics committee)

External measures (e.g., audit, review, report to and collaborate with authorities)

Other (Please provide additional information) *[Makes text box mandatory]*

No actions were taken to address suspected incidents of corruption

No incidents of corruption suspected

Please provide additional information:

(OPTIONAL) AC6. Briefly describe additional relevant, practical actions the company has taken within the reporting period and/or plans to implement the anti-corruption principle, including goals set and any challenges faced and actions taken towards prevention and/or remediation.

(Text Box)



United Nations
Global Compact

Please reach out to cop-support@unglobalcompact.org with any questions.